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# Wellness Networks, Inc.

## dba Unified HIV Health and Beyond

Human Immunodeficiency Virus Prevention Program  
Ryan White Part B Program

For the Period October 1, 2016 – September 30, 2018

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Audit Report – November 2019

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State of Michigan  
Department of Health and Human Services  
Bureau of Audit  
Audit Division





STATE OF MICHIGAN

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
LANSING

GRETCHEN WHITMER  
GOVERNOR

ROBERT GORDON  
DIRECTOR

November 22, 2019

Ms. Linda Bielskis, President/Chief Financial Officer  
Wellness Networks, Inc. dba Unified HIV Health and Beyond  
3968 Mt. Elliott Street  
Detroit, Michigan 48207

Dear Ms. Bielskis:

This is our audit report of the Human Immunodeficiency Virus (HIV) and Ryan White Part B programs administered by Wellness Networks, Inc. dba Unified HIV Health and Beyond for the period October 1, 2016 through September 30, 2018.

The Michigan Department of Health and Human Services (MDHHS) is committed to ensuring high standards of integrity and accountability for public funds. To that end, we periodically perform audits to assess the agency's compliance with fiscal reporting and other requirements contained in MDHHS agreements and requirements, and Federal regulations.

The report includes the Executive Summary, Exceptions, Recommendations, Corrective Actions, Statements of Audited Grant Revenues and Expenses, Federal and State Grant Award Information, and Scope and Methodology.

As noted in Exception 1 and Exception 2, a total of \$13,309 is due to MDHHS. Please remit a check, payable to the State of Michigan, to the following address within 30 calendar days from the date of this letter.

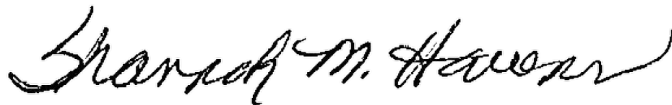
Michigan Department of Health and Human Services  
Cash Receipting  
PO Box 30437  
Lansing, Michigan 48933

Ms. Linda Bielskis  
Wellness Networks, Inc. dba Unified HIV Health and Beyond  
Page 2  
November 22, 2019

Final reports are posted for public viewing on the [MDHHS website](#).

I would like to extend my appreciation for the cooperation extended throughout the audit process.

Sincerely,

A handwritten signature in black ink, reading "Shannah M. Havens". The signature is fluid and cursive, with the first name "Shannah" being more prominent and the last name "Havens" following in a similar style.

Shannah M. Havens, CPA, MBA  
Audit Section Manager  
Public Health and Community Services Programs Section  
Audit Division

c: Debra Hallenbeck, MDHHS, Audit  
Cole T. Blades, MDHHS, Audit  
Matthew Tompkins, MDHHS, Audit  
Katie Macomber, MDHHS, HIV and STD Programs  
Thomas Dunn, MDHHS, HIV and STD Programs  
Dawn Lukomski, MDHHS, HIV and STD Programs  
Shawna Brown, MDHHS, HIV and STD Programs  
Rebecca Jones, MDHHS, Accounting  
Mary McGrath, MDHHS, Revenue Section  
Kidada Smith, MDHHS, Contract Payable Section  
Rachel Janiga, Financial One Accounting, Inc.

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## EXECUTIVE SUMMARY

Below is a summary of exceptions and the Agency's corrective action plan.

<b>Exception 1</b> Page 2	<b>FSRs Not Supported by Accounting Records</b>
<b>Criteria</b>	Title 2 CFR 200.302
<b>Amount to be Returned</b>	\$ 11,551
<b>Corrective Action</b>	Random testing for each grant.
<b>Completion Date</b>	January 1, 2020
<b>Person Responsible</b>	Rachel Janiga, Kris Gail

<b>Exception 2</b> Page 3	<b>Insufficient Documentation for Expenditures</b>
<b>Criteria</b>	Title 2 CFR 200.302(b)
<b>Amount to be Returned</b>	\$ 1,758
<b>Corrective Action</b>	Random testing for each grant.
<b>Completion Date</b>	January 1, 2020
<b>Person Responsible</b>	Rachel Janiga, Kris Gail

<b>Exception 3</b> Page 5	<b>Payroll Distributions Inappropriately Based on Predetermined Percentages</b>
<b>Criteria</b>	Title 2 CFR 200.430(i)(1)
<b>Amount to be Returned</b>	\$-0-
<b>Corrective Action</b>	Phase 1 – Time sheets will reflect actual time worked for each grant/project. Phase 2 – Implement the time and attendance module in the payroll system.
<b>Completion Date</b>	Phase 1 – November 2019 Phase 2 – April 2020
<b>Person Responsible</b>	Rachel Janiga, Linda Bielskis

### **Exception 1**

#### **FSRs Not Supported by Accounting Records**

#### **Condition**

The Agency's FSRs were not supported by its accounting records.

#### **Criteria**

The Agency's grant agreement with MDHHS requires that FSRs report total actual program expenditures, regardless of the source of funds. The contract also requires compliance with Title 2 CFR 200. Title 2 CFR 200.302 requires the Agency to have a financial management system that is sufficient to permit the preparation of reports required by the terms and conditions of the Federal award. The financial management system must provide for accurate, current, and complete disclosure of the financial results of the Federal award; and records that identify adequately the source and application of funds.

#### **Exception**

During our review, we noted the following discrepancies when we reconciled the final FSR expenditure categories to the related HIV Prevention Program general ledger accounts, resulting in a \$4,953 overstatement of total expenditures on its FYE 2017 FSR:

- Fringe Benefits was overstated on the FSR by \$1,552
- Supplies and Materials was overstated on the FSR by \$769
- Other Expenses was overstated on the FSR by \$2,632

During our review, we noted the following discrepancies when we reconciled the final FSR expenditure categories to the related HIV Prevention Program general ledger accounts, resulting in a \$3,659 understatement of total expenditures on its FYE 2018 FSR:

- Fringe Benefits was overstated on the FSR by \$1,028
- Travel was overstated on the FSR by \$28
- Supplies and Materials was overstated on the FSR by \$1,608
- Contractual was understated on the FSR by \$736
- Other Expenses was understated on the FSR by \$5,587

During our review, we noted the following discrepancies when we reconciled the final FSR expenditure categories to the related RWHAP Part B general ledger accounts, resulting in a \$5,281 overstatement of total expenditures on its FYE 2017 FSR:

- Fringe Benefits was overstated on the FSR by \$2,171
- Travel was overstated on the FSR by \$2,278
- Supplies and Materials was understated on the FSR by \$110
- Other Expenses was overstated on the FSR by \$942

During our review, we noted the following discrepancies when we reconciled the final FSR expenditure categories to the related 2018 RWHAP Part B general ledger accounts, resulting in a \$1,317 overstatement of total expenditures on its FYE 2018 FSR:

- Travel was overstated on the FSR by \$5,381
- Supplies and Materials was overstated on the FSR by \$2,163
- Other Expenses was understated on the FSR by \$6,227

The Agency did not have sufficient internal controls to ensure that its FSRs reconciled with its Programs' accounting records.

Adjustments are shown on the attached Statements of Grant Program Revenues and Expenditures for each program. In fiscal year 2018, the HIV Prevention Program had available grant funds to fund additional expenditures but grant funding for this fiscal year has been closed and unutilized grant funds are no longer available.

### **Recommendation**

We recommend the Agency implement sufficient controls and procedures to ensure that all its Programs' FSRs are supported by its accounting records to ensure compliance with Federal regulation.

### **Agency Response and Corrective Action Plan**

Best practice is that if any costs are moved between grants/periods a journal entry is prepared (accompanied by the appropriate backup) so that the General Ledger detail matches the billing.

In order to ensure that the current controls and processes are effective, random testing will take place whereby each grant is audited internally minimally twice a year. Any discrepancies found will be further researched in order to determine what caused the discrepancy and the appropriate journal entry (accompanied by appropriate backup) will be made.

### **Completion Date**

January 1, 2020

### **Responsible Individual(s)**

Rachel Janiga

Kris Gail

## **Exception 2**

### **Insufficient Supporting Documentation for Expenditures**

#### **Condition**

The Agency did not provide supporting documentation for some expenditures reported on its FSRs.

#### **Criteria**

Title 2 CFR 200.302(b) states, "The financial management system of each non-Federal entity must provide for the following... (3) Records that identify adequately the source and application of funds for federally funded activities. These records must...be supported by source documentation." Also, Title 2 CFR 200.403 states, "...costs must meet the following general criteria in order to be allowable under Federal awards...(g) Be adequately documented."

#### **Exception**

During our review of the HIV Prevention Program direct expenditures, we noted that the Agency did not provide any documentation to support four (57%) of seven expenditures for a total of \$113 in FYE 2017; Supplies and Materials \$102 and Other Expenses \$11. Agency did not provide any documentation to support 10 (40%) of 25 expenditures for a total of \$2,061 in FYE 2018; Supplies and Materials \$606 and Other Expenses \$1,455.

During our review of the RWHAP Part B direct expenditures, we noted that the Agency did not provide any documentation to support six (24%) of 25 expenditures for a total of \$1,645 in FYE 2018; Travel \$571, Supplies and Materials \$310 and Other Expenses \$764.

Adjustments were made to the attached Statements of Grant Program Revenues and Expenditures for each program. While adjustments were made to reduce allowable expenditures in FYE 2018 for the HIV Prevention Program related to this finding, the understatement of reported expenditures identified in Finding 1 offset this, so funds are not due back for FYE 2018 for the HIV Prevention Program.

#### **Recommendation**

We recommend that the Agency implement policies and procedures to ensure all source documentation is retained to support all expenditures reported on the FSRs to ensure compliance with Federal regulations.

#### **Agency Response and Corrective Action Plan**

Current process includes maintaining backup for all approved expenditures. All approved invoices are scanned into the accounts payable module of the accounting system as part of the accounts payable process.

Continue with the current process and include random testing as discussed in the corrective action plan for Exception 1.



**Completion Date**

January 1, 2020

**Responsible Individual(s)**

Rachel Janiga

Kris Gail

**Exception 3****Payroll Distributions Inappropriately Based on Predetermined Percentages****Condition**

The Agency improperly used predetermined percentages to distribute salaries and wages for certain employees and did not adjust costs to reflect the activity actually performed.

**Criteria**

Title 2 CFR 200.430(i)(1) states, "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated... (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that: (A) The system for establishing the estimates produces reasonable approximations of the activity actually performed; (B) Significant changes in the corresponding work activity are identified and entered into the records in a timely manner...; and (C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated."

**Exception**

During our review, we noted that the Agency directly charged salaries and wages to the RWHAP Part B and Prevention Programs based on predetermined percentages for its employees working on multiple programs. We also noted that for seven (88%) of eight RWHAP Part B employees and four (67%) of six Prevention employees' timesheets did not reflect the actual time worked for each benefiting program. In addition, we noted for the employees that were allocated 100% to the benefiting program that there were no records to support that the employees actually worked 100% of their time in the one program. We further noted that there is no process in place to compare the predetermined percentages with actual activity to ensure that salaries and wages are properly allocated to each program. Compensation can be allocated to benefiting programs using a predetermined budgeted percentage for interim purposes, but 2 CFR 200 requires an adjustment to actual.

**Recommendation**

We recommend the Agency adopt policies and procedures to ensure all charged salaries and wages are based on records that accurately reflect the actual work performed, and any use of predetermined percentages are only used for interim accounting purposes with appropriate adjustments as required by Federal regulations.

**Agency Response and Corrective Action Plan**

Current practice is that wage allocations to grants are driven by employee change forms submitted by management to payroll.

The implementation of a corrective action plan for this will be two fold. The first is that all employee time sheets (currently paper) will reflect actual time worked on each grant/project. The time sheets will be reviewed and approved by the employee's supervisor. Time will be entered into the payroll system "ADP" by the payroll specialist for each staff member by hours/project as listed on the approved time sheet.

The second phase will include implementing the time and attendance module available in ADP. This will enable to staff to input their time into the payroll system, their supervisor will review and approve the time online. This will automate/streamline the time tracking process and eliminate paper time sheets.

**Completion Date**

Phase 1 – November 2019

Phase 2 – April 2020

**Responsible Individual(s)**

Rachel Janiga

Linda Bielskis

<b>Wellness Networks, Inc.</b> <b>HIV Prevention</b> <b>Statement of Audited Grant Revenues and Expenses</b> <b>10/01/2016 - 09/30/2017</b>					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>					
MDHHS Grant	\$ 327,120	\$ 315,824	\$ 310,758	\$ (5,066)	
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ -	\$ -	\$ -	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	\$ -	
Local Funds - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 327,120</b>	<b>\$ 315,824</b>	<b>\$ 310,758</b>	<b>\$ (5,066)</b>	
<b>EXPENSES</b>					
Salaries and Wages	\$ 211,913	\$ 198,950	\$ 198,950	\$ -	
Fringe Benefits	\$ 50,859	\$ 47,748	\$ 46,196	\$ (1,552)	1
Travel	\$ 4,451	\$ 5,040	\$ 5,040	\$ -	
Supplies and Materials	\$ 14,184	\$ 19,530	\$ 18,659	\$ (871)	1, 2
Contractual	\$ -	\$ -	\$ -	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	
Other	\$ 45,713	\$ 44,556	\$ 41,913	\$ (2,643)	1, 2
Indirect Costs	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 327,120</b>	<b>\$ 315,824</b>	<b>\$ 310,758</b>	<b>\$ (5,066)</b>	
Exception 1: FSRs Not Supported by Accounting Records Exception 2: Insufficient Supporting Documentation for Expenditures					

<b>Wellness Networks, Inc.</b> <b>HIV Prevention</b> <b>Statement of Audited Grant Revenues and Expenses</b> <b>10/01/2017 - 09/30/2018</b>					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>					
MDHHS Grant	\$ 327,120	\$ 294,924	\$ 296,522	\$ 1,598	<b>1, 2</b>
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ -	\$ -	\$ -	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	\$ -	
Local Funds - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 327,120</b>	<b>\$ 294,924</b>	<b>\$ 296,522</b>	<b>\$ 1,598</b>	
<b>EXPENSES</b>					
Salaries and Wages	\$ 204,901	\$ 194,599	\$ 194,599	\$ -	
Fringe Benefits	\$ 49,176	\$ 38,920	\$ 37,892	\$ (1,028)	<b>1</b>
Travel	\$ 3,808	\$ 3,530	\$ 3,502	\$ (28)	<b>1</b>
Supplies and Materials	\$ 14,572	\$ 10,746	\$ 8,532	\$ (2,214)	<b>1, 2</b>
Contractual	\$ 14,199	\$ 8,237	\$ 8,973	\$ 736	<b>1</b>
Equipment	\$ -	\$ -	\$ -	\$ -	
Other	\$ 40,464	\$ 38,892	\$ 43,024	\$ 4,132	<b>1, 2</b>
Indirect Costs	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 327,120</b>	<b>\$ 294,924</b>	<b>\$ 296,522</b>	<b>\$ 1,598</b>	
Exception 1: FSRs Not Supported by Accounting Records Exception 2: Insufficient Documentation for Expenditures					

**Wellness Networks, Inc.**  
**Ryan White Part B**  
**Statement of Audited Grant Revenues and Expenses**  
**10/01/2016 - 09/30/2017**

	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>					
MDHHS Grant	\$ 600,600	\$ 583,028	\$ 577,747	\$ (5,281)	<b>1</b>
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ -	\$ -	\$ -	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	\$ -	
Local Funds - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 600,600</b>	<b>\$ 583,028</b>	<b>\$ 577,747</b>	<b>\$ (5,281)</b>	
<b>EXPENSES</b>					
Salaries and Wages	\$ 300,566	\$ 282,088	\$ 282,088	\$ -	
Fringe Benefits	\$ 75,142	\$ 70,522	\$ 68,351	\$ (2,171)	<b>1</b>
Travel	\$ 20,629	\$ 12,870	\$ 10,592	\$ (2,278)	<b>1</b>
Supplies and Materials	\$ 6,914	\$ 9,713	\$ 9,823	\$ 110	<b>1</b>
Contractual	\$ 120,000	\$ 120,766	\$ 120,766	\$ -	
Equipment	\$ -	\$ -	\$ -	\$ -	
Other	\$ 76,749	\$ 87,069	\$ 86,127	\$ (942)	<b>1</b>
Indirect Costs	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 600,000</b>	<b>\$ 583,028</b>	<b>\$ 577,747</b>	<b>\$ (5,281)</b>	

Exception 1: FSRs Not Supported by Accounting Records

<b>Wellness Networks, Inc.</b> <b>Ryan White Part B</b> <b>Statement of Audited Grant Revenues and Expenses</b> <b>10/01/2017 - 09/30/2018</b>					
	BUDGETED	REPORTED	AUDITED	AUDIT ADJUSTMENT	EXCEPTION REFERENCE
<b>REVENUES</b>					
MDHHS Grant	\$ 600,000	\$ 546,320	\$ 543,358	\$ (2,962)	<b>1, 2</b>
Fees and Collections - 1st and 2nd Party	\$ -	\$ -	\$ -	\$ -	
Fees and Collections - 3rd Party	\$ -	\$ -	\$ -	\$ -	
Federal Cost Based Reimbursement	\$ -	\$ -	\$ -	\$ -	
Local Funds - Other	\$ -	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 600,000</b>	<b>\$ 546,320</b>	<b>\$ 543,358</b>	<b>\$ (2,962)</b>	
<b>EXPENSES</b>					
Salaries and Wages	\$ 306,216	\$ 266,312	\$ 266,312	\$ -	
Fringe Benefits	\$ 73,492	\$ 52,919	\$ 52,919	\$ -	
Travel	\$ 20,466	\$ 19,336	\$ 19,336	\$ -	
Supplies and Materials	\$ 6,404	\$ 6,819	\$ 867	\$ (5,952)	<b>1, 2</b>
Contractual	\$ 120,000	\$ 116,499	\$ 114,026	\$ (2,473)	<b>1, 2</b>
Equipment	\$ -	\$ -	\$ -	\$ -	
Other	\$ 73,422	\$ 84,435	\$ 89,898	\$ 5,463	<b>1, 2</b>
Indirect Costs	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 600,000</b>	<b>\$ 546,320</b>	<b>\$ 543,358</b>	<b>\$ (2,962)</b>	
Exception 1: FSRs Not Supported by Accounting Records Exception 2: Insufficient Documentation for Expenditures					

**FEDERAL AND STATE GRANT AWARD INFORMATION**

Program Title	HIV Prevention
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Centers for Disease Control and Prevention
Federal Program Title	HIV Prevention Activities Health Department Based
CFDA Number	93.940
MDHHS Agreement No.	E20170331
MDHHS Agreement Period	10/01/2016 – 09/30/2017
Exception(s) Related to Program	1, 2, 3
Amount to be Returned	\$ 5,066
Exception(s) for Return Amount	1, 2
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

Program Title	HIV Prevention
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Centers for Disease Control and Prevention
Federal Program Title	HIV Prevention Activities Health Department Based
CFDA Number	93.940
MDHHS Agreement No.	E20180099
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Exception(s) Related to Program	1, 2, 3
Amount to be Returned	\$-0-
Exception(s) for Return Amount	Not Applicable
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

**FEDERAL AND STATE GRANT AWARD INFORMATION**

Program Title	Ryan White HIV/AIDS Program Part B
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Health Resources and Services Administration
Federal Program Title	HIV Care Formula Grants
CFDA Number	93.917
MDHHS Agreement No.	E20170326
MDHHS Agreement Period	10/01/2016 – 09/30/2017
Exception(s) Related to Program	1, 2, 3
Amount to be Returned	\$ 5,281
Exception(s) for Return Amount	1
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	

Program Title	Ryan White HIV/AIDS Program Part B
Federal Agency	U.S. Department of Health and Human Services
Federal Sub-Tier	Health Resources and Services Administration
Federal Program Title	HIV Care Formula Grants
CFDA Number	93.917
MDHHS Agreement No.	E20180084
MDHHS Agreement Period	10/01/2017 – 09/30/2018
Exception(s) Related to Program	1, 2, 3
Amount to be Returned	\$ 2,962
Exception(s) for Return Amount	1, 2
See the Statement of Audited Grant Revenues and Expenses for line item adjustment details for exceptions.	



## SCOPE AND METHODOLOGY

We examined the Agency's records and activities for the period October 1, 2016, through September 30, 2018.

Our audit procedures included the following:

- Reviewed the most recent Single Audit and Financial Statement Audit Reports for any HIV Prevention Program or, RWHAP Part B related concerns.
- Reviewed the most recent HIV Prevention Program and RWHAP Part B site visit reports from the Program staff.
- Reviewed the Grant Agreement, Budgets, and Program Specific Assurances and Requirements.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Subrecipient Questionnaire.
- Reconciled the HIV Prevention Program and RWHAP Part B Program Financial Status Reports (FSRs) and MDHHS payment schedules to the accounting records.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines and approval procedures.
- Reviewed building space/lease costs for proper reporting and compliance with Federal requirements.

Our audit did not include a review of program content or quality of services provided.

**GLOSSARY OF ABBREVIATIONS AND TERMS**

AIDS	Acquired Immunodeficiency Syndrome
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
FSR	Financial Status Report
HIV	Human Immunodeficiency Virus
MDHHS	Michigan Department of Health and Human Services
RWHAP	Ryan White HIV/AIDS Program